

·
·
·
·
·
·
·

IV—B Year-End Closing— Prepare Automated Governmental Fund Reports

This chapter discusses the CALSTARS Automated Year-end process for the electronic transmittal of year-end financial data for Governmental Cost Funds (including those with fund source B - legal basis bond funds). The chapter provides a comparison between the manual and the automated year-end reporting processes, requirements for participation in the automated process, and detailed instructions for preparation and submission of governmental fund reports when using the automated process.

OVERVIEW OF THE AUTOMATED YEAR-END PROCESS

The CALSTARS automated year-end process allows agencies to electronically transmit year-end financial data to the SCO in lieu of preparing and submitting Reports 1, 2, 3, 5, and 15. Use of the Automated Year-end process is optional; CALSTARS agencies may choose to participate and transmit some or all of their Governmental Costs funds.

First year automated participants are agencies that did not participate in the automated process last year. First year participating agencies are required to prepare and submit Reports 1, 3, and 5 to the SCO in addition to electronically transmitting year-end financial data. They are also required to retain Reports 2 and 15 for potential questions by the SCO.

CALSTARS Automated Year-end Process includes:

- ✧ A standard requestable report: CSTARDB3 CALSTARS Automated Year-End Report For SCO (DB3)
- ✧ Ten automated year-end transaction codes (TCs): TC 751 – TC 760
- ✧ Menu option **F.2: Monthly and Special Processes – SCO Year-end Data Transfer**, and the following three system generated reports:
 - ✧ CSYDB3-1 Automated SCO Year-end Report – Final
 - ✧ CSYDB3-2 Transmitted SCO Year-end Report
 - ✧ CSYDB3-3 Automated SCO Year-end Report - Exceptions

The automated portion of the year-end process begins after standard adjusting entries have been entered and final FM 13 reconciliations are completed. At that time, agencies request preliminary standard DB3 and G02 reports. Agencies should

retain these preliminary reports for audit purposes. The preliminary reports are requested prior to posting automated year-end TCs. If edit messages are displayed on the first two sections of the DB3 report, they must be researched before proceeding. When 'fatal' edit messages are no longer present on the DB3 and all real accounts and amounts are verified as correct, automated year-end transaction codes (TC 751-760) are posted to CALSTARS as needed. Once these entries are posted, the DB3 and G02 reports should be requested and reviewed again to confirm the accuracy of the postings. When all final postings to CALSTARS are verified as correct, the data is ready to transmit to the SCO.

Beginning in early July, the F.2 SCO Year-end Data Transfer screen will display a listing of each agency's eligible Governmental Cost Funds. The fund must be present on the F.2 screen in order to submit electronic year-end statements. Agencies select each individual fund to transmit and may select one or more funds on any processing day through the SCO deadline for year-end reporting, usually August 20th. The day after transmitting fund data, the F.2 screen may be viewed to determine if the year-end data was successfully sent to the SCO. If a "Year-end data successfully sent to SCO" message is displayed, the following two system generated reports are produced:

★ CSYDB3-1 Automated SCO Year-end Report – Final

★ CSYDB3-2 Transmitted SCO Year-end Report

A hardcopy of the CSYDB3-1 replaces Reports 1, 2, 3, 5, and 15. The report is sent to the SCO with the year-end certification letter, the remaining required year-end financial statements, and supporting documentation for adjustments to SCO, if applicable (previously attached to Report 3). The CSYDB3-2 and a copy of the CSYDB3-1 are retained at the agency with the year-end statements.

A comparison of the manual and automated year-end processes is shown in Exhibit IV-B-1 on pages IV-B-3 and IV-B-4. A comparison of required financial year-end statements for Governmental Cost Funds is shown in Exhibit IV-B-2 on page IV-B-5. Exhibit IV-B-2 displays the statements required when using the manual method, when using the automated process the first year, and when using the automated process in subsequent years.

EXHIBIT IV-B-1
COMPARISON BETWEEN MANUAL AND AUTOMATED PROCESSES

STEP #	MANUAL PROCESS	AUTOMATED PROCESS
1	Post all accruals and special adjustments in FM 13.	Post all accruals and special adjustments in FM 13.
2	Prepare all final FM 13 reconciliations (SCO, Bank, ORF, GL for non-shared funds, and GL subsidiaries to Document File subsidiaries). Monitor control account (C) status for "overspending".	Prepare all final FM 13 reconciliations (SCO, Bank, ORF, GL for non-shared funds, and GL subsidiaries to Document File subsidiaries). Monitor control account (C) status for "overspending" using the reconciliations and a DB2 report.
3	Request the CALSTARS reports needed for year-end financial statements (G02, Q26, B06, G05).	Not applicable at this time.
4	Not applicable.	Request the DB3 (at Blank report period option) and the G02.
5	Not applicable.	Verify that the accounts and amount totals on the DB3 (GL Account Verification page) and the G02 reports agree with the final FM 13 reconciliations.
6	Not applicable.	Resolve edit messages on the DB3. Identify automated transaction codes (TC 751-TC 760) that need to be posted for Prepayments to ARF (Subsidiary 0602), adjustments to SCO, pending BRs, reimbursable encumbrances, and special reporting on fund level accruals for GL 3400, GL3500 and GL 3730.
7	Not applicable.	Post automated year-end transaction codes in FM13. These entries only affect the DB3 report.
8	Not applicable.	Request final DB3 report at N report period option to identify any records that are not transmittable. Request final DB3 report at Blank report period option.

EXHIBIT IV-B-1 (Continued)
COMPARISON BETWEEN MANUAL AND AUTOMATED PROCESSES

STEP #	MANUAL PROCESS	AUTOMATED PROCESS
9	Not applicable at this time.	Request the remaining CALSTARS reports needed for year-end financial statements (G02, Q26, B06, G05). Complete the Q26 (Report 4).
10	Prepare Reports 1, 2, 3, 5, and 15 and complete the Q26 (Report 4). (See chapter IV-A).	Not applicable. ^{1/}
11	Prepare Reports 14, 22, the backup documentation for Report 3, and the certification letter (See chapter IV-A).	Prepare Reports 14, 22, the backup for adjustments to SCO, and the certification letter. Annotate the backup documentation to reference the Report 3 adjustments to SCO displayed on the CSYDB3-1 report.
12	Review year-end financial statements and sign the year-end certification letter.	Review year-end financial statements and sign the year-end certification letter.
13	Not applicable.	Transmit data to SCO through Command F.2
14	Not applicable.	Receive CALSTARS system generated reports, CSYDB3-x.
15	Assemble year-end package (Reports 1, 2, 3, 4, 5, 7, 8, 14, 15, 18, 19 and 22); make copies. ^{3/}	Assemble year-end package (including Reports 4, 6, 7, 8, 14, 18, 19, and 22); make copies. ^{1/, 2/, 3/}
16	Not applicable.	Add CSYDB3-1 report to year-end package.
17	Submit year-end package to SCO by deadline.	Submit year-end package to SCO by deadline.

^{1/} First year participants must also include Reports 1, 3, and 5. Reports 2 and 15 must be retained with the year-end statements.

^{2/} All automated year-end participants must submit Report 6 to the SCO.

^{3/} Submit only one copy of Reports 14 and 19 per agency.

EXHIBIT IV-B-2
COMPARISON OF REQUIRED FINANCIAL YEAR-END STATEMENTS FOR GOVERNMENTAL COST FUNDS

REQUIRED REPORTS - MANUAL METHOD	REQUIRED REPORTS – AUTOMATED PROCESS – 1ST YEAR		REQUIRED REPORTS – AUTOMATED PROCESS – 2ND YEAR	
Report 1 – Report of Accruals to Controller's Accounts	Report 1 – Report of Accruals to Controller's Accounts		Not required	
Report 2 – Accrual Worksheet	Report 2 –Must be retained with year-end statements		Not required	
Report 3 – Adjustments to Controller's Accounts	Report 3 – Adjustments to Controller's Accounts		Not required	
Report 3 – Supporting documentation	Report 3 – Supporting documentation		Report 3 – Supporting documentation (annotated to CSYDB3-1)	
Report 4 – Final Statement of Revenue	Report 4 – Final Statement of Revenue		Report 4 – Final Statement of Revenue	
Report 5 – Final Reconciliation of Controller's Accounts with Final Budget Report	Report 5 – Final Reconciliation of Controller's Accounts with Final Budget Report		Not required	
Report 6 – Should be retained with year-end statements	Report 6 – Final Budget Report		Report 6 – Final Budget Report	
Report 7 – Pre-Closing Trial Balance	Report 7 – Pre-Closing Trial Balance		Report 7 – Pre-Closing Trial Balance	
Report 8 – Post-Closing Trial Balance (with subsidiaries)	Report 8 – Post-Closing Trial Balance		Report 8 – Post-Closing Trial Balance	
Report 14 – Report of Accounts Outside the Treasury System	Report 14 – Report of Accounts Outside the Treasury System	1	Report 14 – Report of Accounts Outside the Treasury System	1
Report 15 – Reconciliation of Agency Accounts with Transaction Per State Controller	Report 15 –Must be retained with year-end statements		Not required	
Report 18 – Statement of Changes in General Fixed Assets	Report 18 – Statement of Changes in General Fixed Assets		Report 18 – Statement of Changes in General Fixed Assets	
Report 19 – Statement of General Fixed Assets	Report 19 – Statement of General Fixed Assets	1	Report 19 – Statement of General Fixed Assets	1
Report 22 – Statement of Contingent Liabilities	Report 22 – Statement of Contingent Liabilities	2	Report 22 – Statement of Contingent Liabilities	2
Not required	CALSTARS CSYDB3-1 Report		CALSTARS CSYDB3-1 Report	

1 Submit only 1 statement per agency (not per fund).

2 Submit 1 statement per fund.

PARTICIPATION INFORMATION

All agencies must contact CALSTARS to participate in the Automated Year-end process, whether or not they have previously participated.

If the following applies to any fund within an agency, the year-end financial data for the applicable fund may not be transmittable:

- ✦ The agency does not use Program 99 for the Clearing Account
- ✦ The agency does not use Element 02 for Distributed Administration
- ✦ A fund is budgeted with Program 00, Element 00, or Component 000
- ✦ A fund is recorded at the SCO by sub fund, but the sub fund is not established in the D23 table or the activity is not recorded in CALSTARS by fund detail.

Contact the CALSTARS Hotline at (916) 327-0100 for questions regarding participation criteria.

Timeframe For The Automated Year-end Process

CALSTARS recommends the following timelines for participating agencies:

- ✦ By April 30th

The SCO Account Segment must be correctly established in the Appropriation Symbol Table (AS) records for all active fiscal years. Volume 2, Chapter IV-AS provides instructions for establishing the SCO Account Segment. For additional questions, contact the CALSTARS Hotline at (916) 327-0100.

Agencies should be successfully using the DB2 report for monthly SCO reconciliations. Volume 3, Chapter VII provides instructions for using the DB2 report.

- ✦ By May 31st

Agencies must contact the CALSTARS Hotline at (916) 327-0100 or e-mail HOTLINE@dof.ca.gov to notify CALSTARS that they intend to participate in the Automated Year-end process. CALSTARS will inform SCO which agencies and funds plan to participate in the automated process. CALSTARS will also ensure the DB3 report is available to the agency on the **G.3** Request Standard Reports screen no later than July 11th.

Item 14 (SCO Year-end FTP) on the CALSTARS Security Form (Form 95) must be revised for all staff that need to view or select funds for transmittal to the SCO. The CALSTARS Agency Security Officer must submit the security forms

to the CALSTARS Security Administrator at the Department of Finance. The CALSTARS Agency Security Officer may contact the CALSTARS Hotline at (916) 327-0100 for further assistance.

Although not mandatory, it is highly recommended that staff attend CALSTARS year-end training.

✧ By August 19th

Agencies must transmit automated year-end data to the SCO.

Prerequisites For Participation In The Automated Year-end Process

Prior to beginning the Automated Year-end process, agencies must have completed the following:

- ✧ Notified CALSTARS of their intent to participate in the Automated Year-end process.
- ✧ Updated the CALSTARS Security Forms (CALSTARS 95), Box 14.
- ✧ Posted all accruals and adjustments in FM 13.
- ✧ Completed all final FM 13 reconciliations, including appropriation, special accounts, e.g., Revenue, and general ledger (GL).
- ✧ Verified that all Subsidiaries contain valid fund codes or GL Account numbers per the UCM.
- ✧ Verified that the Document File Subsidiaries have been reconciled to the GL File Subsidiaries.
- ✧ Verified that GL 1110 and GL 1130 have normal (debit) balances.

Other Considerations For Participation In The Automated Year-end Process

Ensure that the following instructions are followed to avoid **fatal** DB3 errors that will prevent transmittal:

- ✧ Agencies must use unique document numbers for each accrual or adjustment that uses a Subsidiary. This can be accomplished by changing the Document Number Suffix for each transaction.
- ✧ TC 593 must be posted to add subsidiaries to GL 1600. Ensure that an out of balance subsidiary message is **not** displayed at the bottom of the G02 Post Closing Trial Balance report and that the total of the Debits column equals the total of the Credits column.
- ✧ Pending Budget Revisions (BRs) should be posted in CALSTARS with TC 011, 030, etc. to increase or decrease the appropriation. Do not use TC 050 or 051 to post Pending Revisions. Agencies must also record a Pending BR on the DB3 Report using the automated year-end transaction code TC 757/757R.

- ✴ Continuously appropriated accounts that do not have a budget posting in the 'Budget/Adjustments/ column on the Agency Reconciliation Report are considered Fixed Charge accounts by the SCO. When expenditures are posted, the appropriation accounts appear to be over-expended. In order to participate in the Automated Year-End process, these appropriation balances must be adjusted to zero. Agencies should post a TC 010 for the total expenditure amount to bring the ending balance to zero. Agencies must also record a Pending BR on the DB3 Report using the automated year-end transaction code TC 757.

Once all the required steps for participation in the Automated Year-end process are completed, the first step of the Automated Year-end process is to request the DB3.

REQUEST THE DB3 REPORT

The standard CSTARDB3 (DB3) report will be available beginning in early July and may be requested with one of three Report Period options below:

Blank – All records are shown on the report.

T – Only transmittable records are shown on the report.

N – Only non-transmittable records are shown on the report.

The DB3 report may also be ordered by Fund or Enactment Year to reduce the size of the report and to facilitate the reconciliation and review process.

The first time the DB3 is requested, it should be requested with a **Blank** report period option to include activity for all accounts. This preliminary DB3 report should be retained for audit purposes.

The DB3 may be requested with option **N** as often as needed throughout the Automated Year-end process to verify that non-transmittable record problems have been resolved. If there are no problems, a one page null report is generated.

The DB3 may be requested with option **T** as often as needed throughout the Automated Year-End process in order to verify which accrual and adjustment records will be transmitted to SCO.

DESCRIPTION OF THE DB3 REPORT

The CSTARDB3 (DB3) consists of the following three sections:

- ✴ Fund Level Adjustments and Accruals

- ✧ Appropriation Adjustments and Accruals
- ✧ General Ledger Account Verification

Note: This section is only produced when the DB3 is ordered with a **Blank** report period option.

Each section is described below.

Fund Level Adjustments and Accruals

The Fund Level Adjustments and Accruals section of the DB3 report displays fund level adjustments and accruals by GL account. This section of the report will not have adjustments and accruals for appropriations or special accounts such as Revenue. This section of the report is typically one page. An example of the Fund Level Adjustments and Accruals section is shown in Exhibit IV-B-3 on page IV-B-11.

The header of the Fund Level Adjustments and Accruals section contains the Organization Code, Section, Fund and Fund Detail (similar to a G02 report).

The body of the Fund Level Adjustments and Accruals section includes adjustments (Report 3 items) and accruals (Reports 1 and 2 items) by GL at fund or fund detail level. The body of the Fund Level Adjustments and Accruals section may include any of the following GL accounts:

- GL 1110 Unremitted General Cash (for GL 3730, GL 3400, GL 3500, and GL 3110 - Sales Tax)
- GL 1115 General Cash – Remittance in Transit (electronic)
- GL 1150 Cash in Transit to State Treasury
- GL 1130 Revolving Fund Cash
- GL 1315 Accounts Receivable – Dishonored Checks
- GL 1316 Accounts Receivable – Cash Shortages
- GL 1319 Accounts Receivable – Other
- GL 1340 Accounts Receivable – Audit Exceptions
- GL 1380 Contingent Receivables
- GL 1600 Provision for Deferred Receivables (also displays subsidiaries to indicate receivable GL)
- GL 1730 Prepayments to ARF (also displays Subsidiary 06020000)
- GL 2110 Loan Receivable (displays GL 2111, 2112, 2113, 2114, or 2119)
- GL 2170 Interfund Loans Receivable (also displays subsidiaries)
- GL 2500 Provision for Deferred Interfund Loans Payable
- GL 2710 Permanent Cash Revolving Fund
- GL 3400 Advance Collections (displays GL 3410 or GL 3420)
- GL 3500 Deposits (displays GL 3510)
- GL 3110 Due To Other Funds (also displays Subsidiary 00940000)
- GL 3730 Uncleared Collections
- GL 4050 Interfund Loans Payable

- GL 5330 Reserve - Prepayments to ARF (also displays Subsidiary 06020000)
- GL 5370 Reserve for Interfund Loans Receivable
- GL 5380 Reserve for Noncurrent Loans Receivable

GL 1400 and GL 3110 may also be displayed with subsidiaries for accruals related to interfund loans, which are recorded at fund level. Other accruals and adjustments to GL 1400, GL 3110, or GL accounts not listed above will appear in the Appropriation Adjustments and Accruals section of the DB3 report.

GL account balances are displayed on the DB3 report with actual signs as shown in the example below:

GL Account	Balance	Displayed On The DB3 Report As
1110	100.00 (Debit Balance)	100.00
1110	100.00 (Abnormal Credit Balance)	100.00-
1130	200.00 (Debit Balance)	200.00
3730	500.00 (Credit Balance)	500.00-

Edit messages display on the lower left-hand side of the report. These edit messages are fatal (except for report edit message "Subsidiary Not In DT-32 Table") and must be cleared before accruals and adjustments for the fund can be transmitted to the SCO. If a fund has an abnormal balance in either GL 1110 or GL 1130, year-end financial data cannot be electronically transmitted and manual statements will be required for the fund.

A listing of the edit messages and the corresponding explanations are shown in Exhibit IV-4 on page IV-B-12.

EXHIBIT IV-B-4
EDIT MESSAGES FOR FUND LEVEL ADJUSTMENTS AND ACCRUALS

Edit Message	Explanation/Action Required
FUND LEVEL ACCRUALS NOT BALANCED	<p>Incorrect amounts were posted with automated year-end TCs, TCs were posted in error, or one or more TCs were not posted as follows:</p> <p>TC 755 to record GL 3400 unremitted Advance Collections. The DB3 does not initially reflect the GL 3400 amount.</p> <p>TC 756 to reduce GL 3500 to the unremitted amount. The DB3 initially reflects the total GL 3500 amount.</p> <p>TC 756 to reduce GL 3730 to the unremitted amount. The DB3 initially reflects the total GL 3730 amount.</p> <p>TCs 755 and 756 to report the Prepayments to the ARF.</p>
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	<p>GL 1110 and/or GL 1130 have abnormal credit balances on the Fund Level Adjustments and Accruals page. Make necessary corrections, if appropriate. If an abnormal balance exists, year-end data for the fund cannot be transmitted and will require manual preparation of the year-end statements.</p>
GL 1600 REQUIRES SUBSIDIARY	<p>All amounts in GL 1600 from deferred receivables must be reclassified using TC 593.</p>
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	<p>Review the subsidiary code. Correct the transaction containing the invalid fund number in the subsidiary or contact the CALSTARS Hotline if a fund needs to be established in the statewide D22 Table.</p>
SUBSIDIARY NOT IN D32 TABLE	<p>Review the subsidiary code. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the agency D32 Subsidiary Table. It is also important to ensure that valid subsidiaries are established in the D32 table. For example, the valid Subsidiaries for GL 3400 are 34100000, 34200000, and 34300000. Refer to Volume 1, Chapter V, GL Account Structure.</p>
GENERAL LEDGER NOT IN D31 TABLE	<p>Review the GL. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.</p>

Appropriation Adjustments and Accruals

The Appropriation Adjustments and Accruals section of the DB3 report displays adjustments and accruals for each detail appropriation, e.g. Clearing Account, and special account, e.g., Revenue. This section of the report will normally be one page per appropriation/special account. This section of the report will not have fund level adjustments and accruals. Examples of the Appropriation Adjustments and Accruals section of the Automated SCO Year-end Report is displayed in Exhibit IV-B-5 on pages IV-B-15 and IV-B-16.

The header of the Appropriation Adjustments and Accruals section contains the detail appropriation or special account identifying information (similar to the DB2 report).

The body of the Appropriation Adjustments and Accruals section may have adjustments (Report 3 items) and accruals (Reports 1, 2, and 5 items) by GL. The table below shows how adjustment/accrual amounts are displayed in the Receipt/Disbursement column on the DB3 report. GL account balances are displayed on this section of the DB3 report with reverse signs; i.e. GL 1400, which normally has a debit balance, will have a "-" sign. GL 3110, which normally has a credit balance, will not have a "-". Refer to the example below:

Accrual	Displayed On DB3 Report As
Due From GL 14xx	1,000.00-
Due To GL 31xx	500.00

The following GL accounts may appear in the body of the Appropriation Adjustments and Accruals section:

- GL 1110 General Cash
- GL 1115 General Cash – Remittance in Transit (electronic)
- GL 1150 Cash in Transit to State Treasury
- GL 1190 Cash On Hand (A-2 entry – Account Type 97)
- GL 1311 Accounts Receivable – Abatements
- GL 1312 Accounts Receivable – Reimbursements
- GL 1313 Accounts Receivable – Revenue
- GL 1315 Accounts Receivable – Dishonored Checks (when A-10 entry is done)
- GL 1330 Accounts Receivable – Loans (does not display GL subsidiary 2119)
- GL 1410 Due From Other Funds (displays with subsidiaries)
- GL 1420 Due From Other Appropriations
- GL 1500 Due From Other Governments (displays GL 1510, 1540, and 1590)
- GL 1710 Expense Advances (A-2 entry – Account Type 97)
- GL 1740 Prepays to Other Governments (displays GL 1741, 1742, and 1749)
- GL 1750 Prepayments to Non-Governmental Entities
- GL 2110 Loans Receivable – Other (displays GL 2111, 2112, 2113, 2114, and 2119)
- GL 2140 Loans to Other Governments (displays GL 2143 or GL 2149)

GL 2740 Inventory of Surveyed Equipment (A-7 entry)
GL 3010 Accounts Payable
GL 3020 Claims Filed
GL 3114 Due to Other Funds (displays with subsidiaries)
GL 3115 Due to Other Appropriations
GL 3210 Due to Federal Government
GL 3220 Due to Local Government
GL 3290 Due to Other Governmental Entities
GL 5330 Reserve for Prepaid Items
GL 5380 Reserve for Non-current Loans Receivable

The body of the Appropriation Adjustments and Accruals section may contain an amount on the line titled "Pending Budget Revisions" in the "Balances" column. This is posted with a year-end transaction code TC 757 or TC 757R to report a Budget Revision (BR) or Executive Order approved, but not posted by the SCO as of June 30th.

This section will have additional lines displayed on the bottom of the page to report encumbrances, when applicable. The amounts will be displayed in the Receipt/Disbursement column. These additional lines may include:

Encumbrances for GL 3010 – This displays the amount of encumbrances/allocated encumbrances reported as budgetary expenditures/accounts payable. This amount is automatically posted to the DB3 report. Agencies should not reclassify encumbrances using TC 517 or TC 519 in Governmental Cost Funds.

Encumbrances for 1312, 1400 or 1500 – This displays the amount of encumbrances funded by reimbursements. This is determined by agency entry of automated year-end TCs 758-760. The amount should be a credit balance ("-"). These TCs should never be posted to a Clearing Account or Category 90, Reimbursements account.

Edit messages display on the lower left-hand side of the report and are either fatal or warnings. Fatal edit messages create non-transmittable records. All fatal edit messages for the fund must be cleared before year-end data may be transmitted to the SCO. A listing of the edit messages and the corresponding explanations are shown in Exhibit IV-6 on pages IV-B-17 and IV-B-18.

Warning edit messages will not prevent the fund's data from being transmitted to SCO, however, they should be reviewed to determine if corrective action is needed. 'Out of Balance by \$_____' warning messages routinely occur on reverting appropriations when SCO posts entries to revert the funds as of June 30th and the agency does not post the reversion in CALSTARS. Warning messages also routinely occur in Prior Year Revenue accounts as a result of SCO recording activity that was accrued in CALSTARS the previous fiscal year.

DB3 APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

```
CSTARDB3 7220 (DEST: XX PROD) PY, ,0,0,0,0,0044, , , , , , ***** RUN:07/20/03 TIME:34:16
PRIOR FISCAL YEAR: 2002 *****FND(0044) GL(ALL)*
```

DEPT OF THE AUTOMATED YEAR END TASK FORCE (7220)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/03

***** PAGE 59

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT		
	7220	0044		2002	001				99					D	C		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	7220		0044		2002	001								CA		2002	900

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		0.00	99,665,349.26	99,665,349.26
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE FROM OTHER FUNDS	1410.0666	0.00	6,215.00-	6,215.00-
DUE FROM OTHER FUNDS	1410.0675	0.00	4,798.16-	4,798.16-
DUE TO OTHER APPNS	3115	0.00	1,020.00	1,020.00
APPLY: CURRENT YEAR ACCRUALS:				
GENERAL CASH	1110	0.00	589,071.55-	589,071.55-
ACCOUNTS/REC - ABATEMENTS	1311	0.00	125,352.57-	125,352.57-
DUE FROM OTHER FUNDS	1410.0042	0.00	1,050,180.70-	1,050,180.70-
DUE FROM OTHER FUNDS	1410.0292	0.00	240,060.52-	240,060.52-
DUE FROM OTHER FUNDS	1410.0840	0.00	60,776.33-	60,776.33-
DUE FROM OTHER FUNDS	1410.0890	0.00	6,495,391.75-	6,495,391.75-
DUE FROM OTHER FUNDS	1410.0942	0.00	71,737.21-	71,737.21-
DUE FROM OTHER APPNS	1420	0.00	135,339,167.18-	135,339,167.18-
INVENTORY OF SURVEYED EQUIPMENT	2740	0.00	2,099,717.00-	2,099,717.00-
ACCOUNTS PAYABLE	3010	0.00	32,431,208.81	32,431,208.81
CLAIMS FILED	3020	0.00	13,676,484.30	13,676,484.30
DUE TO OTHER FUNDS	3114.0001	0.00	310,209.25	310,209.25
DUE TO OTHER FUNDS	3114.0042	0.00	2,430.00	2,430.00
DUE TO OTHER FUNDS	3114.0094	0.00	24,449.19	24,449.19
DUE TO OTHER FUNDS	3114.0632	0.00	13,018.74	13,018.74
DUE TO FEDERAL GOVERNMENT	3210	0.00	641.40	641.40
DUE TO LOCAL GOVERNMENT	3220	0.00	480.90	480.90
TOTAL ACCRUALS		0.00	99,655,356.10-	99,655,356.10-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		0.00	0.00	0.00
BALANCE PER CALSTARS		0.00	0.00	0.00

"Report Edit Message" will display here

EXHIBIT IV-B-6
EDIT MESSAGES FOR ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
OUT OF BALANCE BY \$_____	Warning	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. This record will not stop the transmittal because the account has no accruals or adjustments, e.g., PY Revenue or a reverting appropriation.
	Fatal	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. Because the account has accruals or adjustments, this fund's data will not transmit until the problem is corrected. Review SCO reconciliations.
APPROPRIATION IS OVER-EXPENDED	Fatal	Budgetary expenditures exceed the appropriation budget or the Clearing Account is not zero. Review the SCO reconciliations.
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	Fatal	GL 1110 and/or GL 1130 have credit (abnormal) balances. Make necessary corrections, if appropriate. If abnormal balance exists, year-end data for this fund cannot be electronically transmitted.
SUBSIDIARY NOT IN D32 TABLE	Warning	Review the subsidiary code. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the agency DT-32 Subsidiary Table. It is also important to ensure that valid subsidiaries are established in the DT-32 table. For example, valid Subsidiaries for GL 1500 are 1510, 1540 and 1590. Refer to Volume 1, Chapter V, General Ledger Account Structure.
GENERAL LEDGER NOT IN D31 TABLE	Fatal	Review the GL. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide DT-31 GL Table.
GL 1600 REQUIRES SUBSIDIARY	Fatal	All amounts in GL 1600 must be reclassified using TC 593.

EXHIBIT IV-B-6 (Continued)
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS

Edit Message	Edit Severity	Explanation/Action Required
HAS CALSTARS DATA; NO SCO DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or No record has been established by SCO, or CALSTARS has appropriation balances not present on the SCO Agency Reconciliation Report, e.g., appropriation reversion not recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 report to confirm the account coding.
HAS SCO DATA; NO CALSTARS DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS table record are not in agreement, or No activity has been recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 report to confirm the coding of the account.
NO SCO ACCT SEGMENT ON AS TABLE	Warning	The CALSTARS SCO account segment on the AS table is blank. This record will not stop the transmittal to SCO because the account has no accruals or adjustments.
	Fatal	The CALSTARS SCO account segment on the AS table is blank. Because the account has accruals or adjustments, the fund's data will not transmit until the problem is corrected. Review the AS Table record and add the SCO Account segment.
ENCUMBRANCES FOR GL/SUBSID EXCEEDS CY ACCRUALS FOR GL/SUBSID	Warning	Amounts entered with TC 758 – 760 to report encumbrances funded by A/R reimbursements exceed the amount of the "Encumbrances for GL 3010" line of the Appropriation Adjustments and Accruals page. TC 758 – 760 should never be posted to the Clearing Account or Category 90, Reimbursements account.

General Ledger Account Verification

The GL Account Verification section of the DB3 report is a trial balance of accruals and adjustments similar to a G02 report. This section of the report is typically one page. It is used internally to reconcile the preliminary DB3 report before any automated year-end transactions (TC 751 – TC 760) are posted to CALSTARS. The GL Account Verification section contains only balances for the real GL accounts that represent accruals and adjustments to SCO, such as GL 1110 General Cash. It does not include accounts already recorded by SCO such as GL1140 Cash in State Treasury. This section is only created when the DB3 report has been requested at **Blank** report period option. There are no Report Edit Messages associated with this section. Instead, the following footnotes may be displayed at the bottom of the page to serve as reminders:

FOOTNOTE D: AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S

This footnote opposite GLs 1410, 1420, 3114, 3115, 3400, and 5330 reminds agencies that the amounts may differ from the G02 Report when the automated year-end transaction codes (TC 751 – TC 760) have posted to the DB3.

FOOTNOTE E: AMOUNT COMPUTED AS THE DIFFERENCE BETWEEN DEBITS AND CREDITS

This footnote opposite GL 53xx reminds agencies that the G02 (Report 8), GL 5530 or GL 5570 fund balance is computed from the GL account balances listed in this section. This fund balance should be reconciled to the corresponding account on the G02 (Report 8).

FOOTNOTE F: AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S AND/OR
GL 1730 SRF ADVANCES ARE NOT REPORTED TO SCO AND/OR
GL 1730 ARF ADVANCES MAY NEED TO BE REPORTED WITH TC'S 755/756

This footnote opposite GL 1730 reminds agencies to post TC 755/756 for Prepayments to the ARF (fund subsidiary 0602).

An example of the GL Account Verification section of the DB3 report is displayed in Exhibit IV-B-7 on page IV-B-20.

It is important to reconcile this page to the G02 prior to input of the automated transaction codes. After input of the automated transaction codes (TC 751 – TC 760), some of the GL accounts will differ and are no longer reconciled to the G02. Agencies should retain this preliminary DB3 report requested at **Blank** report period option for audit purposes.

EXHIBIT IV-B-7

CSTARDB3 7220 (DEST: XX PROD) PY, ,0,0,0,0,0044,
PRIOR FISCAL YEAR: 2002 *****

***** RUN:07/20/03 TIME:34:16

*****FND(0044) GL(ALL)*

DEPT OF THE AUTOMATED YEAR END TASK FORCE (7220)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/03

***** PAGE 1

GENERAL LEDGER ACCOUNT VERIFICATION:

FUND: 0044 GENERAL CASH

GL ACCT	DESCRIPTION	DEBITS	CREDITS
1110	GENERAL CASH	7,175,360.11	0.00
1130	REVOLVING FUND CASH	10,278,924.99	0.00
1190	CASH ON HAND	99,578.20	0.00
1311	ACCOUNTS/REC - ABATEMENTS	250,800.69	0.00
1312	ACCOUNT RECEIVABLE - REIMBURSEMENTS	1,636,610.97	0.00
1313	ACCOUNTS RECEIVABLE REVENUE	230,237.98	0.00
1315	ACCOUNTS RECEIVABLE DISHONORED CHECKS	2,103.73	0.00
1316	ACCOUNTS RECEIVABLE CASH SHORTAGES	7,499.43	0.00
1319	ACCOUNTS RECEIVABLE OTHER	288,647.18	0.00
1380	CONTINGENT RECEIVABLES	944,668.62	0.00
1410	DUE FROM OTHER FUNDS	25,030,395.26	0.00
1420	DUE FROM OTHER APPNS	153,890,919.57	0.00
1500	DUE FROM OTHER GOVERNMENTS	2,756,721.01	0.00
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	1,240,815.23
1710	EXPENSE ADVANCES	1,360,426.54	0.00
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	37,422,117.43	0.00
2740	INVENTORY OF SURVEYED EQUIPMENT	2,099,717.00	0.00
3010	ACCOUNTS PAYABLE	0.00	86,478,307.50
3020	CLAIMS FILED	0.00	10,558,307.30
3114	DUE TO OTHER FUNDS	0.00	351,563.63
3115	DUE TO OTHER APPNS	0.00	149,829,848.10
3210	DUE TO FEDERAL GOVERNMENT	0.00	641.40
3220	DUE TO LOCAL GOVERNMENT	0.00	480.90
3400	ADVANCE COLLECTIONS	0.00	9,468.00
3730	UNCLEARED COLLECTIONS	0.00	576,732.37
5330	RESERVE FOR PREPAID ITEMS	0.00	37,422,117.43
55XX	FUND BALANCE	42,993,553.15	0.00
*TOTAL FUND 0044		286,458,813.86	286,458,813.86

FOOTNOTE D: AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S.

FOOTNOTE E: AMOUNT COMPUTED AS THE DIFFERENCE BETWEEN DEBITS AND CREDITS.

FOOTNOTE F: AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S AND/OR

GL 1730 SRF ADVANCES ARE NOT REPORTED TO SCO AND/OR

GL 1730 ARF ADVANCES MAY NEED TO BE REPORTED WITH TC'S 755/756

AUTOMATED YEAR-END TRANSACTION CODES

After reviewing the DB3 report to verify that all applicable GL accounts/amounts equal the G02, no appropriations are overspent, and all fatal edit messages have been cleared, final entries (automated year-end transaction codes TC 751 – TC 760) are posted if applicable. The following may need to be posted:

- ✧ Prepayments to ARF (subsidiary 06020000)
- ✧ Adjustments on appropriations and special accounts (Reflected in Report 3 on manual statements)
- ✧ Pending Budget Revisions (Reflected in Report 5 on manual statements)
- ✧ Net encumbrances funded by reimbursements (Reflected in Report 1 on manual statements)
- ✧ Unremitted cash fund level adjustments/accruals for GL 3400, GL 3500, and GL 3730.

Exhibit IV-B-8 on pages IV-B-22 and IV-B-23 displays the ten automated year-end TCs available for this purpose, their GL impact, and the source of posting information. The TCs are listed in the order they are most frequently used.

The automated year-end TCs post to the History File and do not post to the GL File. They are used to collect information required on the year-end statements, but do not impact the data already recorded in CALSTARS (e.g., adjustments to the Controller's accounts). For more detail regarding these TCs, refer to Volume 5.

NOTE: Do **not** enter these transactions in auto-reverse batches (number Axx)

EXHIBIT IV-B-8
AUTOMATED YEAR-END TRANSACTION CODES

Subject	TC	GL Acct	Purpose/ Instructions	Information Source
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (ARF)	755	Dr 6990 Cr Input 5330	To report the Reserve for Prepayments to Architecture Revolving Fund (ARF), GL 5330, not recorded by SCO. Enter subsidiary 06020000 .	G02 report – Subsidiaries On File GL 1730, subsidiary 06020000 .
	756	Dr Input 1730 Cr 6990	To report Prepayments to ARF, GL 1730, not recorded by SCO. Enter subsidiary 06020000 .	G02 report – Subsidiaries On File GL 1730, subsidiary 06020000 .
ADJUSTMENTS TO SCO – APPROPRIATION ITEMS	753	Dr 6990 Cr 3110	To record adjustments to SCO impacting GL3110 for appropriations/special accounts. Enter valid subsidiary. Enter source code for Revenue adjustments.	SCO reconciliations and G02 report - Subsidiaries On File GL 3110.
	754	Dr 1400 Cr 6990	To record adjustments to SCO impacting GL1400 for appropriations/special accounts. Enter valid subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations and G02 report - Subsidiaries On File GL 1400.
PENDING BRs	757	N/A	To post BRs increasing expenditure/operating transfer out appropriations and BRs decreasing reimbursement appropriations. Agencies should use TC 011, 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or 051. TC 757 is also used to retain a budget for outstanding claim schedules against reverting appropriations that will be paid by SCO in the new fiscal year. Do not use TC 757 in revenue accounts.	SCO reconciliations and Budget Revision document
	757R	N/A	To post BRs decreasing expenditure/ operating transfer out appropriations and BRs increasing reimbursement appropriations. Do not use TC 757R for revenue accounts.	SCO reconciliations and Budget Revision document

EXHIBIT IV-B-8 (Continued)
AUTOMATED YEAR-END TRANSACTION CODES

NET ENCUMBRANCES	758,759, 760	Dr 1312, 1400, 1500 CR 6990	To report the amount of Net Encumbrances funded by Reimbursements on ultimate appropriations. Do not post these TCs to a Clearing Account or Category 90, Reimbursements account.	CALSTARS reports or internal spreadsheet
ADJUSTMENTS TO SCO – GL 3400 REMITTED ADVANCE COLLECTIONS	751	Dr 6990 Cr Input 3400	Do not use per SCO.	
	752	Dr Input 3400 Cr 6990	Do not use per SCO.	
GL 3400 ADVANCE COLLECTIONS	755	Dr 6990 Cr Input 3400	To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Advance Collections. GL 3400 must be reported at year-end; and the DB3 does not initially include GL 3400. Enter subsidiary 34100000 or 34200000 .	GL 3400 reconciliation
GL 3500 LIABILITIES FOR DEPOSIT	756	Dr Input 3500 Cr 6990	To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Liabilities For Deposit. GL 3500 must be reported at year-end. The DB3 initially includes the total GL 3500 amount. This TC reduces GL 3500 to the unremitted/unreceipted amount. Enter subsidiary 35100000 .	GL 3500 reconciliation
GL 3730 UNCLEARED COLLECTIONS	756	Dr Input 3730 Cr 6990	To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Uncleared Collections. This must be reported at year-end. The DB3 initially includes the total GL 3730 amount. This TC reduces GL 3730 to the unremitted/unreceipted amount.	GL 3730 reconciliation

FINAL REVIEW OF DB3

After the Automated Year-end Transactions codes are posted, agencies should request the DB3 (**Blank** report period option) and G02 reports for another review of the GL accounts/amounts and to check for edit messages. Agencies may also request a DB3 with option **N** to confirm there are no remaining fatal errors. The final DB3 with **Blank** report period option should be reviewed to ensure that:

- ✧ Valid UCM subsidiaries have been used.
- ✧ GL accounts have normal balances.
- ✧ Abnormal GL account balances are valid.
- ✧ Adjustments to SCO have been reviewed and compared to supporting documents.
- ✧ Pending budget revisions have been reviewed
- ✧ The Fund Level Adjustments and Accruals page does not have GL 14xx, GL 3010, or GL 31xx (except Sales Tax and Interfund Loans).
- ✧ TCs 517 and TC 519 have not been posted to Governmental Cost Funds.
- ✧ Prepayments to ARF (TC 756 and TC 755) have been posted with Subsidiary **06020000**.
- ✧ The S01 or G02 Report Subsidiary File balances agree with the Document File GL account balances (D09 or D10 report).
- ✧ GL 1110 – General Cash and GL 1130 – Revolving Fund Cash have debit balances.

REQUEST ADDITIONAL CALSTARS REPORTS

After the reports are verified as correct and no fatal edit messages are displayed, the following year-end reports should be requested:

- B06 - Final Budget Report – This report should be compared to the DB3 and must be submitted to the SCO.
- G02 – Reports 7 and 8, Pre-Closing and Post-Closing Trial Balance
- G05 – Report 18 and 19, Statement of Changes in General Fixed Assets and Statement of General Fixed Assets
- Q26 – Report 4, Final Statement of Revenue
Complete the Reconciliation of State Controller's Revenue With Statement of Revenue section.

PREPARATION OF STATEMENTS AND DOCUMENTATION

After completing Report 4, follow the steps below to complete the year-end process:

- ✧ Prepare Report 14 - Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury
- ✧ Prepare Report 22 – Statement of Contingent Liabilities

Note: First year participating agencies are required to prepare Reports 1, 2, 3, 5, and 15. Reports 1, 3, and 5 are submitted to the SCO. Reports 2 and 15 must be retained by the agency for potential questions by the SCO.

- ✧ Review the year-end statements using the online Automated Year-end Checklist. The checklist is available on the Internet at www.dof.ca.gov/html/calstars/optools.htm.
- ✧ Prepare backup documentation for adjustments to SCO, if applicable
- ✧ Prepare and sign the year-end certification letter. Examples of the Automated Year-end Certification letters are displayed in Exhibit IV-B-15 on page IV-B-34 for ongoing participants and in Exhibit IV-B-16 on page IV-B-35 for first year participants.

After the additional reports and certification are prepared, it is time to transmit the records to the SCO.

REQUEST THE TRANSMITTAL OF FUND RECORDS TO THE SCO

Beginning in early July, the **F.2** SCO Year-end Data Transfer screen will display a listing of each agency's eligible Governmental Cost Funds. Agencies select each individual fund to transmit to SCO and may select one or more funds on any processing day; however, CALSTARS does not transmit automated year-end to the SCO on Saturdays. Fund data must be transmitted to the SCO by August 19th. To transmit year-end financial data for a fund, key an **S** (Select fund for data transfer to SCO) in the Function (**F**) column on the **F.2** screen. The selection request may be cancelled at any time prior to the beginning of nightly processing by keying a **C** (Cancel request for data transfer to SCO) in the Function column on the **F.2** screen. The status of fund transmittals may be viewed at any time on the "Message" and "Date" columns of the **F.2** screen. The message "No Data To Send to SCO" means that there were no adjustment or accrual records found to report electronically for that fund.

The day after selecting a fund for data transfer to the SCO, the **F.2** SCO Year-end Data Transfer screen may be viewed to determine if the year-end data was successfully sent to the SCO. The SCO processes the data the day after the data transfer is successful (except on weekends). A sample of the **F.2** screen is shown below:

7220 F.2: SCO Year-End Data Transfer 08-03-2004 03:03 PM

Enter under F below: (S=Select fund for data transfer to SCO)
(C=Cancel request for data transfer to SCO)

F	SEC	FUND	MESSAGE	DATE SENT
-	---	----	-----	-----
-	00	0001		
-	00	0044	Year-end data successfully sent to SCO	07-20-2003
-	00	0448	Data not sent to SCO due to errors	
-	00	0457	Data not sent to SCO due to errors	
-	00	0539	No data to send to SCO	07-20-2003
-	00	3038	You have requested transfer of Year-end data to SCO	
			*** End of Data ***	

Command:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
Help Retrn Quit Bkwrdr Frwrdr Main

THE CSYDB3-X REPORTS

If the "Year-end data successfully sent to SCO" message is displayed on the **F.2** SCO Year-end Data Transfer screen, the following reports are generated:

CSYDB3-1 Automated SCO Year-end Report – Final
CSYDB3-2 Transmitted SCO Year-end Report

GL Account Verification pages are not created for the CSYDB3-X system generated reports. The CSYDB3-1 report is sent to the SCO with the remaining required year-end financial statements, certification(s), and supporting documentation for Report 3, if applicable. Agencies must annotate the CSYDB3-1 report in lieu of annotating the Report 3 for the supporting documentation (Transaction Requests). The CSYDB3-2 and CSYDB3-1 are retained at the agency with its copy of the year-end package.

If the "Data not sent to SCO due to errors" message is displayed on the **F.2** screen, the following report is generated:

CSYDB3-3 Automated SCO Year-end Report - Exceptions

The CSYDB3-3 report shows the records that caused the fund to be non-transmittable and displays the report edit message(s) to assist with making adjustments/corrections. One non-transmittable adjustment or accrual record in a fund prevents the entire fund from transmitting successfully. Agencies may make adjustments/corrections to the fund and select the fund for transmittal on another day.

Examples of the CSYDB3-1, CSYDB3-2, and CSYDB3-3 reports for both Fund Level Adjustments and Accruals and Appropriation Adjustments and Accruals are shown in Exhibits IV-B-9 through IV-B-14 beginning on page IV-B-28.

Note: A successful transmittal may only be sent once. If a revision to the year-end statements is required, the revised statements must be prepared manually with the SCO's Form 571E and Form 571F.

YEAR-END FINANCIAL STATEMENT DUE DATES

The year-end financial statement due dates are based upon receipt of the year-end package by the SCO and **not** the date of the electronic transmittal of the adjustments and accruals for the fund. Year-end packages may need to be submitted after the report deadlines; however, the SCO will **not** accept any electronic transmittals after August 19th.

EXHIBIT IV-B-9
 CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL
 FUND LEVEL ADJUSTMENTS AND ACCRUALS

```

CSYDB3-1 ***** DEPT OF THE AUTOMATED YEAR END TASK FORCE ***** ORG NUMBER: 7220
                                CALSTARS          AUTOMATED SCO YEAR-END REPORT - FINAL  REPORT          ORG PAGE:      1
07/20/2003 (18:17) ***** RUN PAGE:      1
                                FUND LEVEL ADJUSTMENTS AND ACCRUALS
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD
              7220      0044

CALSTARS:     ORG  SEC  FUND  SUB-FD
              7220      0044
*****

                                GL ACCT/
                                SUBSIDIARY
                                GENERAL LEDGER
                                AMOUNT
                                BALANCE

CURRENT YEAR ADJUSTMENTS TO SCO:
TOTAL ADJUSTMENTS
0.00
CURRENT YEAR ACCRUALS:
GENERAL CASH
1110
586,200.37
REVOLVING FUND CASH
1130
10,278,924.99
ACCOUNTS RECEIVABLE CASH SHORTAGES
1316
7,499.43
ACCOUNTS RECEIVABLE OTHER
1319
288,647.18
CONTINGENT RECEIVABLES
1380
944,668.62
PROV FOR DEFER REC - A/R CASH SHORTAGES
1600.1316
7,499.43-
PROV FOR DEFER REC - A/R OTHER
1600.1319
288,647.18-
PROV FOR DEFER REC - CONTINGENT REC.
1600.1380
944,668.62-
PREPAYMENT TO ARCHITECTURE REVOLVING FUND
1730.0602
37,422,117.43
REIMBURSEMENTS COLLECTED IN ADVANCE
3420
9,468.00-
UNCLEARED COLLECTIONS
3730
576,732.37-
RESERVE FOR PREPAID ITEMS
5330.0602
37,422,117.43-
TOTAL ACCRUALS LESS REVOLVING FUND
0.00
  
```

EXHIBIT IV-B-10
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL
APPROPRIATION ADJUSTMENTS AND ACCRUALS

```

CSYDB3-1 ***** DEPT OF THE AUTOMATED YEAR END TASK FORCE ***** ORG NUMBER: 7220
                                CALSTARS          AUTOMATED SCO YEAR-END REPORT - FINAL  REPORT          ORG PAGE:      1
07/20/2003 (18:17) ***** RUN PAGE:      1
                                APPROPRIATION ADJUSTMENTS AND ACCRUALS
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD  EY   REF   CAT      PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
              7220      0044      2002  001              99              D   C

CALSTARS:     ORG  SEC  FUND  SUB-FD  EY   REF   CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE  AT      FFY  APPN-SYM
              7220      0044      2002  001              CA      2002  674
*****
                                GL ACCT/      BUDGET/ADJUST      RECEIPT/
                                SUBSIDIARY      ADVANCE      DISBURSEMENT      BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:
REVERSE PY ADJUSTMENTS TO SCO                                0.00      99,665,349.26      99,665,349.26
REVERSE PY ADJUSTMENTS TO SCO                                0.00      0.00      0.00
REVERSE PY ACCRUALS                                          0.00      0.00      0.00
APPLY: CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS          0.00      0.00      0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:
    DUE FROM OTHER FUNDS                                1410.0666      0.00      6,215.00-      6,215.00-
    DUE FROM OTHER FUNDS                                1410.0675      0.00      4,798.16-      4,798.16-
    DUE TO OTHER APPNS                                    3115      0.00      1,020.00      1,020.00
APPLY: CURRENT YEAR ACCRUALS:
    GENERAL CASH                                          1110      0.00      589,071.55-      589,071.55-
    ACCOUNTS/REC - ABATEMENTS                            1311      0.00      125,352.57-      125,352.57-
    DUE FROM OTHER FUNDS                                1410.0042      0.00      1,050,180.70-      1,050,180.70-
    DUE FROM OTHER FUNDS                                1410.0292      0.00      240,060.52-      240,060.52-
    DUE FROM OTHER FUNDS                                1410.0293      0.00      42,823.88-      42,823.88-
    DUE FROM OTHER FUNDS                                1410.0840      0.00      60,776.33-      60,776.33-
    DUE FROM OTHER FUNDS                                1410.0890      0.00      6,495,391.75-      6,495,391.75-
    DUE FROM OTHER FUNDS                                1410.0942      0.00      71,737.21-      71,737.21-
    DUE FROM OTHER APPNS                                  1420      0.00      135,339,167.18-      135,339,167.18-
    INVENTORY OF SURVEYED EQUIPMENT                      2740      0.00      2,099,717.00-      2,099,717.00-
    ACCOUNTS PAYABLE                                    3010      0.00      32,431,208.81      32,431,208.81
    CLAIMS FILED                                         3020      0.00      13,676,484.30      13,676,484.30
    DUE TO OTHER FUNDS                                    3114.0001      0.00      310,209.25      310,209.25
    DUE TO OTHER FUNDS                                    3114.0042      0.00      2,430.00      2,430.00
    DUE TO OTHER FUNDS                                    3114.0094      0.00      24,449.19      24,449.19
    DUE TO OTHER FUNDS                                    3114.0632      0.00      13,018.74      13,018.74
    DUE TO FEDERAL GOVERNMENT                            3210      0.00      641.40      641.40
    DUE TO LOCAL GOVERNMENT                              3220      0.00      480.90      480.90
    TOTAL ACCRUALS                                          0.00      99,655,356.10-      99,655,356.10-
PENDING BUDGET REVISIONS                                  0.00      0.00      0.00
SCO ADJUSTED BALANCE                                      0.00      0.00      0.00
BALANCE PER CALSTARS                                      0.00      0.00      0.00

```

EXHIBIT IV-B-11
 CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT
 FUND LEVEL ADJUSTMENTS AND ACCRUALS

```

CSYDB3-2 ***** DEPT OF THE AUTOMATED YEAR END TASK FORCE ***** ORG NUMBER: 7220
                                CALSTARS TRANSMITTED SCO YEAR-END REPORT REPORT ORG PAGE: 1
07/20/2003 (18:17) ***** RUN PAGE: 1
                                FUND LEVEL ADJUSTMENTS AND ACCRUALS
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD
              7220      0044

CALSTARS:     ORG  SEC  FUND  SUB-FD
              7220      0044
*****

                                GL ACCT/
                                SUBSIDIARY
                                GENERAL LEDGER
                                AMOUNT
                                BALANCE

CURRENT YEAR ADJUSTMENTS TO SCO:
TOTAL ADJUSTMENTS
                                0.00
CURRENT YEAR ACCRUALS:
GENERAL CASH                    1110                    586,200.37
REVOLVING FUND CASH             1130                   10,278,924.99
ACCOUNTS RECEIVABLE CASH SHORTAGES 1316                     7,499.43
ACCOUNTS RECEIVABLE OTHER       1319                   288,647.18
CONTINGENT RECEIVABLES          1380                   944,668.62
PROV FOR DEFER REC - A/R CASH SHORTAGES 1600.1316                 7,499.43-
PROV FOR DEFER REC - A/R OTHER    1600.1319                 288,647.18-
PROV FOR DEFER REC - CONTINGENT REC. 1600.1380                 944,668.62-
PREPAYMENT TO ARCHITECTURE REVOLVING FUND 1730.0602                 37,422,117.43
REIMBURSEMENTS COLLECTED IN ADVANCE 3420                      9,468.00-
UNCLEARED COLLECTIONS           3730                     576,732.37-
RESERVE FOR PREPAID ITEMS        5330.0602                 37,422,117.43-
TOTAL ACCRUALS LESS GL 1130
                                0.00
  
```

DEPT OF THE AUTOMATED YEAR END TASK FORCE														ORG NUMBER: 7220							
CALSTARS TRANSMITTED SCO YEAR END REPORT														REPORT				ORG PAGE: 1			
07/20/2003 (18:17)																		RUN PAGE: 1			
APPROPRIATION ADJUSTMENTS AND ACCRUALS																					
SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT								
	7220	0044		2002	001		99					D	C								
CALSTARS:	ORG	SEC	FUND	SUB-FD	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM				
	7220		0044		2002	001									CA	2002	674				

IV-B-31

EXHIBIT IV-B-13
 CSYDB3-3 AUTOMATED SCO YEAR-END REPORT - EXCEPTION
 FUND LEVEL ADJUSTMENTS AND ACCRUALS

```

CSYDB3-3 ***** DEPT OF THE AUTOMATED YEAR END TASK FORCE ***** ORG NUMBER: 7220
                                CALSTARS AUTOMATED SCO YEAR-END REPORT - EXCEPTION REPORT ORG PAGE: 13
07/20/2003 (18:17) ***** RUN PAGE: 1
      FUND LEVEL ADJUSTMENTS AND ACCRUALS
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD
              7220      0321

CALSTARS:     ORG      SEC  FUND  SUB-FD
              7220      0321
*****
                                GL ACCT/          GENERAL LEDGER
                                SUBSIDIARY          AMOUNT          BALANCE

CURRENT YEAR ADJUSTMENTS TO SCO:
  TOTAL ADJUSTMENTS                                0.00
CURRENT YEAR ACCRUALS:
  CASH IN TRANSIT TO STATE TREASURY          1150          3.15
  TOTAL ACCRUALS LESS GL 1130                                3.15

REPORT EDIT MESSAGE:
  FUND LEVEL ACCRUALS NOT BALANCED
  
```

EXHIBIT IV-B-14
 CSYDB3-3 AUTOMATED SCO YEAR-END REPORT - EXCEPTION
 APPROPRIATION ADJUSTMENTS AND ACCRUALS

CSYDB3-3 *****															DEPT OF THE AUTOMATED YEAR END TASK FORCE *****										ORG NUMBER: 7220									
CALSTARS															AUTOMATED SCO YEAR-END REPORT - EXCEPTION										REPORT					ORG PAGE: 1				
07/20/2003 (18:17) *****																									RUN PAGE: 1									
APPROPRIATION ADJUSTMENTS AND ACCRUALS																																		

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT																					
	7220	0178		2001	001		99					D	C																					
CALSTARS:	ORG	SEC	FUND	SUB-FD	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM																	
	7220		0178		2001	001									CA	2001	900																	

										GL ACCT/ SUBSIDIARY					BUDGET/ADJUST ADVANCE					RECEIPT/ DISBURSEMENT					BALANCE									
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:															0.00					0.00					0.00									
REVERSE PY ADJUSTMENTS TO SCO															0.00					0.00					0.00									
REVERSE PY ACCRUALS															0.00					0.00					0.00									
APPLY: CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS															0.00					0.00					0.00									
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:																																		
APPLY: CURRENT YEAR ACCRUALS:																																		
GENERAL CASH										1110					0.00					71.77-					71.77-									
TOTAL ACCRUALS															0.00					71.77-					71.77-									
PENDING BUDGET REVISIONS															0.00					0.00					0.00									
SCO ADJUSTED BALANCE															0.00					0.00					0.00									
BALANCE PER CALSTARS															0.00					71.77-					71.77-									
REPORT EDIT MESSAGE:																																		
OUT OF BALANCE BY \$										71.77																								
APPROPRIATION IS OVER-EXPENDED																																		

EXHIBIT IV-B-15
CERTIFICATION LETTER
ONGOING PARTICIPANTS (NOT FIRST YEAR)

State of California
M e m o r a n d u m

Date : July 31, 2005

To : State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 503
Sacramento, CA 95816 B-8

From : Department of the Automated Year-end Task Force (7220)
456 Maple Street
Sacramento, CA 95814
N. Charge, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

Department of the Automated Year-end Task Force (Org 7220) is a participant in CALSTARS Auto Year-end. Year -end accruals and adjustments were transmitted to your office on 7/29/05 for Fund 0001. The CSYDB3-1 report listed below is in lieu of Report 1, Report 2, Report 3, Report 5, and Report 15.

The following financial reports for the fiscal year-end June 30, 2005, are enclosed:

GENERAL FUND (0001)

3 Adjustments to Controller's Accounts (annotated back-up only)
4 Statement of Revenue
6 Final Budget Report
7 Pre-Closing Trial Balance
8 Post-Closing Trial Balance
18 Statement of Change in General Fixed Assets
22 Statement of Contingent Liabilities – none to report
CSYDB3-1 Automated SCO Year-end Report - Final

SPECIAL REPORTS

14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System – none to report
19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234
E-Mail: IBTryin@AYETF.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July, 2005, at Sacramento, California

Signature of Officer

Type or print name of Officer

Title of Officer

EXHIBIT IV-B-16
CERTIFICATION LETTER
FIRST YEAR PARTICIPANTS

**State of California
M e m o r a n d u m**

Date : July 31, 2005

To : State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 503
Sacramento, CA 95816 B-8

From : Department of the Automated Year-end Task Force (7220)
456 Maple Street
Sacramento, CA 95814
N. Charge, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

Department of the Automated Year End Task Force (Org 7220) is a first year participant in CALSTARS Auto Year End. Year end accruals and adjustments were transmitted to your office on 7/28/05 for Fund 0001.

The following financial reports for the fiscal year end June 30, 2005, are enclosed:

GENERAL FUND (0001)

- 1 Report of Accruals to Controller's Accounts
- 2 Accrual Worksheet (see below)
- 3 Adjustments to Controller's Accounts (includes annotated back-up)
- 4 Statement of Revenue
- 5 Final Recon of SCO Accts with Final Budget Report 7 Pre-Closing Trial Balance
- 6 Final Budget Report
- 7 Pre-Closing Trial Balance
- 8 Post-Closing Trial Balance
- 15 Reconciliation of Agency Accounts with Transactions per State Controller (see below)
- 18 Statement of Change in General Fixed Assets
- 22 Statement of Contingent Liabilities – none to report

This year end package includes a CALSTARS CSYDB3-1 report in lieu of hard copies of Reports 2 and 15. For subsequent Automated Year End the CSYDB3-1 report will be submitted in lieu of hard copies of Reports 1, 2, 3, 5, and 15.

SPECIAL REPORTS

- 14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
- 19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234
E-Mail: IBTryin@AYETF.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July, 2005, at Sacramento, California

Signature of Officer

Type or print name of Officer

Title of Officer